

Retail Marine Diesel Dealer

This report is due

► 2. Company Name and Mailing Address

► 2. Report Period (MM/CCYY)	
► 3. Account Number (FEIN or TR)	► 3A. License Number
4. Contact Person Name	
5. Telephone Number	6. Fax Number
7. E-mail Address	

INSTRUCTIONS: All licensed marine diesel dealers must file this report with remittance on or before the 20th day of the month following the end of the reporting period. File even if no tax is due. Failure to file is punishable by penalty, interest and revocation of your license. Complete all applicable items.

UNDYED DIESEL

DYED DIESEL

PART 1: REPORTABLE INFORMATION		
8. Total gallons of undyed diesel fuel sold		
9. Total gallons of dyed diesel fuel sold		
10. Total gallons of dyed diesel sold for taxable purpose		
PART 2: CREDITS – UNDYED FUEL ONLY		
11. Tax paid gallons included in Line 8		
12. Gallons sold tax-free to the Federal Government		
13. Gallons sold tax-free to State and Local Government		
14. Gallons sold tax-free for tax-exempt purposes (100 gallons or less)		
15. Total gallons for undyed fuel (Add Lines 11-14)		
16. Subtract line 15 from line 8		
17. TAX RATE	0.15	0.15
PART 3: TAX CALCULATION		
18. Multiply Line 16 by Line 17 (undyed diesel only)		
19. Multiply line 10 by line 17 (dyed diesel fuel only)		
20. Total Tax Due: Add lines 18 and 19 (Negative amount equal refund)		
21. Penalty (5% of the tax due per month to a maximum of 25%)		
22. Interest (1% above prime rate set January 1 and July 1 each year)		
23. Total Remittance (add lines 20 through 22)		

CERTIFICATION

I certify under penalty of perjury, that I have examined this return, and to the best of my knowledge and belief, it is true and complete.

► ☐ I authorize Treasury to discuss my return and attachments with my preparer. ☐ Do not discuss my return with my preparer.

► Authorized Signature		Preparer's Signature		Preparer's FEIN
Printed Name	Date	Printed Name	Date	
Title	Telephone Number	Address	Telephone Number	

Call (517) 636-4600 with questions. Make check payable to "State of Michigan-Motor Fuel". Print your account number on the front of your check. **MAIL WITH REMITTANCE TO:** Michigan Department of Treasury, P.O. Box 77401, Detroit, Michigan 48278

MAIL REFUND REQUEST OR ZERO RETURN TO: Michigan Department of Treasury, Customer Contact Division-Special Taxes, Lansing, Michigan 48922

Instructions for Retail Marine Diesel Dealer Motor Fuel Tax Return, Form 3769

GENERAL INFORMATION

• Who Must Be Licensed as a Retail Marine Diesel Dealer?

Any person who engages in the business of selling or distributing diesel motor fuel into marine vessels or into the bulk storage of an end user of diesel fuel intended for watercraft.

• Dyed Diesel Fuel –

Beginning April 1, 2001, dyed diesel fuel can be purchased tax-free. Dyed diesel fuel is intended for non-highway (nontaxable) use, however, there is no prohibition for using dyed diesel fuel in pleasure boats. If dyed diesel fuel is sold or consumed in a pleasure boat, the entire 15 cents per gallon tax is due on the quarterly tax return.

Tax Exempt Purpose

Marine fuel sold for the following purposes is tax exempt:

- (a) For use in watercraft for commercial fishing
- (b) For use in watercraft by sea scouts
- (c) For use in commercial watercraft in interstate or foreign commerce
- (d) For use in watercraft by the federal, state or local government
- (e) For use in watercraft owned by a railroad or railroad car ferry company
- (f) For use in watercraft when used in trade, including watercraft used in connection with an activity that constitutes a person's chief business or means of livelihood.

When are marine returns due?

Retail Marine returns must be filed quarterly. The returns are due on the 20th day of the month following the end of the quarter. (April 20, July 20, October 20 and January 20) If the 20th falls on a Saturday, Sunday or legal holiday, the return is due on the first business day following. The United States postmark on the envelope is the determining factor for timeliness of the return.

Receipts

All retail marine dealers must complete a schedule of receipts (purchases) each quarter, *Retail Marine Diesel Dealer Schedule of Receipts* (621-DR, form 3767). A separate schedule must be completed for each fuel type.

LINE by LINE Instructions

Retail Marine Diesel Fuel Tax Return

Lines 1 – 3: If your return is not pre-identified with your name, address and account number, or, if there is a change to the preidentified information, enter the correct information here.

Lines 4 – 7: Enter the name, telephone number, fax number and email address, if available, of a person we may contact between the hours of 8:00 a.m. and 5:00 p.m. with any questions we may have concerning your return.

REPORTABLE GALLONS

Line 8: Enter the total gallons of **undyed** diesel fuel sold or used.

Line 9: Enter the total gallons of **dyed** diesel fuel sold or used.

TAX COMPUTATION

Line 10: Enter the total gallons of dyed diesel fuel sold or used for taxable purpose (this also includes gallons sold or used in a pleasure boat).

CREDITS

Credits are for undyed fuel only. No credit is allowed for dyed fuel as no tax was paid at the time of purchase.

Line 11: Enter tax-paid gallons included in line 8.

Line 12: Enter the total number of gallons of **undyed diesel fuel** sold **tax-free** to the federal government.

Line 13: Enter the total number of gallons of **undyed diesel fuel** sold **tax-free** to state and local governments.

Line 14: Enter the total number of gallons of **undyed diesel fuel** sold for tax exempt purposes. NOTE: Tax-free sales of undyed diesel fuel are limited to sales of 100 gallons or less except sales to the government. Tax-free sales over 100 gallons **must** be **dyed** fuel sales.

Line 15: Enter total gallons of undyed diesel fuel sold exempt (add lines 11-14).

Line 16: Subtract line 15 from line 8 for undyed diesel fuel only.

Line 17: Tax rate .15.

TAX CALCULATION

Line 18: Multiply line 16 by line 17 for undyed diesel only.

Line 19: Multiply line 10 by line 17 for dyed diesel fuel only.

Line 20: Total tax due: add lines 18 and 19 (negative figure equals refund)

Line 21: **Multiply the amount on line 20 if any**, by 5% per month that the return is late. The maximum penalty is 25% of the tax due.

Line 22: Multiply the amount on line 20, if any, by the interest rate. Contact the department for the proper rate.

Line 23: Add lines 17 through 19 and enter on line 20. This is the amount that must be paid with your return.

CERTIFICATION

Complete the certification section in its entirety and sign and date your return.